

MARGARET DONNELLAN TODD
COUNTY LIBRARIAN

May 30, 2006

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, California 90012

Dear Supervisors:

**REQUEST TO APPROVE TAX RATE RESOLUTION FISCAL YEAR 2006-07
VOTER-APPROVED LIBRARY SPECIAL TAX
(ALL SUPERVISORIAL DISTRICTS) (3 VOTES)**

IT IS RECOMMENDED THAT YOUR BOARD:

1. Adopt the attached resolution fixing the Fiscal Year 2006-07 tax rate for the County Library voter-approved special tax.
2. Instruct the County Librarian and Auditor-Controller to take all actions necessary to implement the special tax levy for Fiscal Year 2006-07, as approved by the Board.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

Approval of the attached resolution will authorize an adjustment in the amount of the special tax rate for Fiscal Year 2006-07 from \$25.72 to \$26.23 per parcel, and will levy the tax consistent with voter approval of the June 3, 1997 ballot measure (Proposition L) authorizing this special tax.

The collection of taxes is necessary to enable the County Library to finance the Fiscal Year 2006-07 supplemental services and facilities, including hours of operation and purchase of books and materials, at the affected libraries. The adjustment in the tax rate for Fiscal Year 2006-07 will partially offset inflationary cost increases to maintain service levels at those libraries.

Implementation of Strategic Plan Goals

Approval of this request is consistent with the County's Strategic Plan in the areas of Service Excellence and Fiscal Responsibility.

FISCAL IMPACT/FINANCING

The Public Library's Fiscal Year 2006-07 Proposed Budget assumed the collection of \$12,211,000 in voter-approved special taxes and Board approval of the maximum amount of the special tax for Fiscal Year 2006-07. Approval of the recommended adjustment is necessary to maintain current service levels at the affected libraries.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

Government Code Sections 23027 and 50075 et seq. require that the Board approve the attached resolution in conjunction with the levying of taxes. This resolution will adjust the voter-approved special tax rate for inflation based on changes in the California Consumer Price Index (CCPI) as established by the California State Board of Equalization. This is consistent with the resolution adopted by the Board on March 4, 1997, which provides that the maximum increase to the special tax each year be 2%, or the percentage change in the CCPI for the prior fiscal year, whichever is less. However, for any fiscal year, the Board may levy the special tax at less than the maximum allowable amount. The CCPI increase as reported by the California State Board of Equalization for Fiscal Year 2006-07 is 4.596%. Therefore, the recommended increase over the prior year's maximum tax rate is for the lower allowable adjustment of 2%. A 2% increase from the Fiscal Year 2005-06 rate of \$25.72 per parcel results in the recommended adjusted rate of \$26.23 per parcel for Fiscal Year 2006-07.

IMPACT ON CURRENT SERVICES

Collection of these taxes will provide necessary funds to finance continuation of supplemental services in a portion of the County Library service area affected by the voter-approved special tax.

Respectfully submitted,



Margaret Donnellan Todd
County Librarian

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Attachment

c: Chief Administrative Officer
Auditor-Controller
Executive Officer, Board of Supervisors

**RESOLUTION OF THE BOARD OF SUPERVISORS
FIXING THE VOTER-APPROVED SPECIAL TAX
FOR COUNTY LIBRARY SERVICES AND FACILITIES AND LEVYING A TAX
UPON THE TAXABLE PROPERTY FOR FISCAL YEAR 2006-07**

WHEREAS, on June 3, 1997, the voters approved a special tax to provide funding for County library services and facilities in the Enhanced Service Area as provided in the Resolution and ballot language adopted by the Board of Supervisors on March 4, 1997; and

WHEREAS, Section 2 of said Resolution provides that the authorized maximum amount of the special tax per parcel for the initial fiscal year, July 1, 1997 to June 30, 1998, shall be \$22.00 per parcel of property; and thereafter, the maximum amount that the special tax shall increase each year is 2%, or the percentage change in the California Consumer Price Index (CCPI) for the prior fiscal year, whichever is less, although for any fiscal year, the Board may levy the special tax at less than the maximum amount; and

WHEREAS, on June 7, 2005, the Board of Supervisors adopted a resolution fixing the voter-approved special tax at \$25.72 per parcel for Fiscal Year 2005-06, consistent with the Resolution adopted by the Board on March 4, 1997; and

WHEREAS, based on a percentage change in the applicable CCPI of 4.596%, as reported by the California State Board of Equalization, the maximum amount that the special tax for Fiscal Year 2006-07 may be increased is by a factor of 1.02, which represents the lesser amount of 2% or the percentage change in the CCPI for the prior fiscal year; and

WHEREAS, a 2% increase from the Fiscal Year 2005-06 per parcel rate results in a rate of \$26.23 per parcel for Fiscal Year 2006-07;

NOW, THEREFORE, BE IT RESOLVED that pursuant to Section 23027 and Section 50075 et seq. of the Government Code of the State of California, the Board of Supervisors of the County of Los Angeles does hereby levy a 2006-2007 voter-approved special tax in the amount of \$26.23 per parcel for library purposes, upon the taxable property of the County within the cities of Cudahy, Culver City, Duarte, El Monte, La Canada Flintridge, Lakewood, Lomita, Lynwood, Maywood, Santa Clarita and West Hollywood, and within the unincorporated area of the County excluding the unincorporated area within the boundaries of the Altadena Library District and the Palos Verdes Library District, at the rate herein fixed.

The foregoing resolution was on the _____ day of _____, 2006, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.

SACHI A. HAMAI, Executive Officer-Clerk of the
Board of Supervisors of the County of Los Angeles

Deputy

APPROVED AS TO FORM:

Raymond G. Fortner, Jr.
County Counsel

By: 

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